

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

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In re Patent Application of:  
Masayoshi HANDA et al.

Application No.: 10/501,507

Confirmation No.: 008270

Filed: July 15, 2004

Art Unit: 1713

For: PROCESS FOR PRODUCING WATER-  
ABSORBING RESIN

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Examiner: M. Bernshteyn

**LETTER ACCOMPANYING DECLARATION UNDER 37 C.F.R. 1.132**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

**INTRODUCTORY COMMENTS**

Further to the Request for Continued Examination filed on November 16, 2006, the following remarks are respectfully submitted in connection with the above-identified application.

**Remarks** begin on page 2 of this paper.

**Declaration under 37 C.F.R. 1.132** is attached to this paper.